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Information
Guide

Exemptions Other Than Your Children

For Privacy Act and Paperwork Reduction Act Notice, see enclosed Notice 609.

To help us complete the examination of your return, please include the following with your records:

1. **A computation of the cost of the dependent's support:**
   (a) The amount of income or other funds received by or for the dependent. (Show how these funds were used if not for the dependent's support.)
   (b) The amounts contributed to household expenses by each person living in the household with the dependent.

2. **If the dependent did not live with you:**
   (a) Canceled checks and receipts to verify amounts you spent for the dependent's support.
   (b) If possible, a signed statement from each person the dependent lived with confirming that such person did not claim an exemption for this dependent and that you furnished more than half of the dependent's total support.

3. **If other persons or agencies contributed to the dependent's support:**
   (a) The name, address, and phone number of each contributing person or agency.
   (b) A statement from any social or welfare agency that provided aid, showing the amount provided.

Department of the Treasury
Internal Revenue Service

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